



This document is scheduled to be published in the Federal Register on 10/27/2015 and available online at <http://federalregister.gov/a/2015-27244>, and on [FDsys.gov](http://FDsys.gov)

## DEPARTMENT OF VETERANS AFFAIRS

### PRIVACY ACT OF 1974

### REPORT OF MATCHING PROGRAM

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Department of Veterans Affairs (VA) provides notice that it intends to conduct a recurring computer-matching program matching Internal Revenue Service (IRS) Federal tax information with VA pension and parents' dependency and indemnity compensation records. The purpose of this match is to identify applicants and beneficiaries who have applied for or who are receiving VA benefits and received unearned income, and to adjust or terminate VA benefits, if appropriate.

DATES: The match will start no sooner than 30 days after publication of this notice in the Federal Register (FR), or 40 days after copies of this notice and the agreement of the agencies are submitted to Congress and the Office of Management and Budget (OMB), whichever is later, and end not more than 18 months after the agreement is properly implemented by the agencies. The agencies' Data Integrity Boards (DIBs) may extend this agreement for 12 months provided the agencies certify to their DIBs, within three months of the ending date of the original agreement, that the matching program will be conducted without

change and that the matching program has been conducted in compliance with the original agreement.

ADDRESSES: Written comments may be submitted through [www.Regulations.gov](http://www.Regulations.gov); by mail or hand-delivery to the Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue, N.W., Room 1068, Washington, DC 20420; or by fax to (202) 273-9026. Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461-4902 for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov).

FOR FURTHER INFORMATION CONTACT: David Klusman, Pension Analyst, Pension and Fiduciary Service (21PF), Department of Veterans Affairs, 810 Vermont Avenue, N.W., Washington, DC 20420, (202) 632-8863.

SUPPLEMENTARY INFORMATION: VA plans to match records of applicants and beneficiaries who have applied for or who are receiving needs-based VA benefits, with unearned income information maintained by IRS. VA will use this information to verify income information submitted by applicants and beneficiaries and deny or adjust VA benefit payments as prescribed by law. The matching program will enable VA to ensure accurate reporting of income.

The legal authority to conduct this match is 38 U.S.C. 5106, which requires any Federal department or agency to provide VA information upon request for the purposes of determining eligibility for benefits or verifying other information that affects payment of benefits. In addition, 26 U.S.C. 6103(l)(7) authorizes IRS to disclose Federal tax information to VA.

VA records involved in the match are in "Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records - VA (58VA21/22/28)," a system of records that was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 77 FR 42593 (July 19, 2012). The IRS records are from the system of records identified as the Information Return Master File (IRMF)/IRS 22.061, as published at 73 FR 13302 (March 12, 2008), amended and republished in its entirety at 77 FR 47946-947 (August 10, 2012), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) program.

In accordance with the Privacy Act, 5 U.S.C. 552a(o)(2) and (r), VA is providing copies of the agreement to both Houses of Congress and to OMB. VA is publishing this Federal Register notice in accordance with 5 U.S.C. 552a(e)(12).

#### SIGNING AUTHORITY:

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Robert L. Nabors II, Chief of Staff, approved this document on October 8, 2015, for publication.

Dated: October 13, 2015

Kathleen M. Manwell  
Program Analyst  
VA Privacy Service  
Office of Privacy and Records Management  
Department of Veterans Affairs  
[FR Doc. 2015-27244 Filed: 10/26/2015 08:45 am; Publication Date: 10/27/2015]